



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 26, 2016

Via E-mail

Daniel A. Bergeron  
Chief Financial Officer  
RBC Bearings Incorporated  
One Tribology Center  
Oxford, Connecticut 06478

**Re: RBC Bearings Incorporated  
Form 10-K for Fiscal Year Ended March 28, 2015  
Filed May 27, 2015  
File No. 0-51486**

Dear Mr. Bergeron:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction